

Exhibit 15

From: Robert A. Clifford [rac@CliffordLaw.com]
Sent: Monday, April 04, 2005 10:23 AM
To: Doug Wojcieszak
Cc: Tom Denton
Subject: RE: QUICK QUESTION...

Absolutely.

-----Original Message-----

From: Doug Wojcieszak [mailto:doug@tacticalconsultingllc.com]
Sent: Monday, April 04, 2005 8:23 AM
To: Robert A. Clifford
Cc: 'Tom Denton'
Subject: QUICK QUESTION...

Bob,

May I show the Karmer white paper to Steve Tillery's office? They might find some useful information in that paper for their case against Philip Morris that is currently pending before the high court.

Doug